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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**% *Date of Decision : 19.09.2025*+ **W.P.(C) 14580/2025 CM APPL. 59830/2025****SIAM STOCK HOLDINGS LIMITED**

.....Petitioner

Through: Mr. Rohit Jain and Mr. Samarth
Chaudhari, Advs.

versus

**ASSISTANT/ DEPUTY COMMISSIONER OF INCOME TAX
CIRCLE INTERNATIONAL TAXATION 3(1)(2) & ORS.**

.....Respondents

Through: Mr. Siddharth Sinha, SSC

CORAM:**HON'BLE MR. JUSTICE V. KAMESWAR RAO****HON'BLE MR. JUSTICE VINOD KUMAR****V. KAMESWAR RAO , J. (ORAL)****CM APPL. 59831/2025**

1. Exemption allowed, subject to all just exceptions.
2. The application is disposed of.

W.P.(C) 14580/2025 and CM APPL. 59830/2025

3. This petition has been filed with the following prayers :

“(I) Issue a writ in the nature of certiorari/ mandamus or any other appropriate writ, order or direction for quashing:

(a) show-cause notice dated 17.03.2023 issued by Respondent No.1 under section 148A(b) of the Income Tax Act, 1961 ('the Act');

(b) order dated 17.04.2023 passed by Respondent No.1 under section 148A(d) of the Act with prior approval of Respondent No.2,



- (c) reassessment notice dated 17.04.2023 issued by Respondent No.1 under section 148 of the Act;
- (d) ex-parte best judgment assessment order dated 13.05.2025 passed by Respondent No.1 under sections 147/144 of the Act, along with consequential notice of demand dated 13.05.2025 issued under section 156 of the Act;
- (e) penalty notices [dated 13.05.2025] issued by Respondent No.1 under sections 271AAA, 271AAC(1) & 272A(1)(d) of the Act;
- (f) email communication dated 09.07.2025 of outstanding income tax demand(s) issued by Respondent No.3, in the case of the Petitioner for assessment year 2019-20, and all proceedings/ actions consequent thereto;
- (II) stay effect and operation of the impugned assessment order dated 13.05.2025 passed by Respondent No.1 under sections 147/144 of the Act and/ or any other proceedings/ actions initiated thereunder or in consequence thereto, including but not limited to recovery proceedings in pursuance of notice of demand under section 156 and/ or action in pursuance of penalty notices under sections 271AAA, 271AAC, & 272A(1)(d) of the Act, in the case of the petitioner for the assessment year 2019-20, during pendency of the present petition;
- (III) grant ad-interim ex-parte relief in terms of prayer (II) above;
- (IV) call for the records of the case from the Respondents;”

4. The submission of Mr. Rohit Jain, learned counsel for petitioner, primarily is that none of the notices/orders have been received by the petitioner. It is his submission that the first communication received by the petitioner was on *kcs@premjee.com*. in the month of July 2025 and as such the petitioner has filed the present petition. His submission is that none of the notices/orders were sent on *kcs@premjee.com*. Rather it appears that the notices and the orders were sent on *Veronique.magny.antoine@abaxservices.com*, which is not the email of assessee company rather of an employee. In any case, the last income tax



return filed by the assessee company on that e-mail was for the Assessment Year 2016-17, but thereafter all the communications are being received by the respondent on *kcs@premjee.com*. Hence in that sense, there is a violation of the principles of the natural justice and the proceedings which have been initiated by issuing the first notice under Section 148A(b) on 17.03.2023 needs to be set aside.

5. Mr. Siddarth Sinha who appears for respondents on advance notice states as per his instructions all the notices were sent on the *Veronique.magny.antoine@abaxservices.com* and not on *kcs@premjee.com*. There may be a likelihood that the petitioner may not have accessed the notices/ orders which have been sent by the respondents.

6. If that be so, in the facts of this case, we are of the view that the proceedings initiated pursuant to notice dated 17.03.2023 need to be set aside and the matter be remanded back to the Assessing Officer.

7. At this stage, Mr. Jain states on instructions that the petitioner shall file a reply to the notice dated 17.03.2023 within six weeks from today to enable the AO proceed in accordance with law.

8. In view of the above, the proceedings initiated pursuant to notice dated 17.03.2023 being order dated 17.04.2023, reassessment notice dated 17.04.2023, ex-parte best judgment assessment order dated 13.05.2025, notice of demand dated 13.05.2025, penalty notice dated 13.05.2025 and email communication dated 09.07.2025 are set aside.

9. The petitioner shall file its reply within six weeks from today and on receipt of the same, the AO shall proceed in accordance with law. All the contentions of the petitioners on facts and in law are left open to be canvassed before the AO.



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10. It is made clear that this order has been passed in the facts of this case.
11. The petition disposed of.

V. KAMESWAR RAO, J

VINOD KUMAR, J

SEPTEMBER 19, 2025

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